

Exhibit 4

My response to the IRS with one
of the information sought & asking
for more time to get the second piece
of information they wanted (a physician letter).

(this includes an Appendix A being the first
information IRS wanted - a personal statement)

Dated, 10 Sep 2021

Exhibit 4

Subramanian Subbiah
104 Elm Street
Menlo Park
CA 94025

Mr. Varghese Thomas
Appeals case Manager
IRS
Holtsville, NY

Dear Mr. Thomas

Re: Donna F Chu and Subramanian Subbiah Income Tax Refund Appeal for 2014

Thank you for your letter of September 3, 2021 that I received a few days ago here in California. In it (which I have attached a copy of for your easy reference) you have requested that I provide more information from me, in particular a signed statement from my physician of that time.

As you are aware, I submitted this appeal some 2 years ago before the covid pandemic, and I assume the same pandemic delayed the IRS response from you until now. Ironically, it seems a nation-wide health scare fittingly delayed the IRS response, while my own series of heart attacks delayed our own filing of the 2014 1040 18 months after the final deadline. Clearly one's own or the community's health crisis are mitigating factors in meeting deadlines that seemed may have seemed generous when created and set as law.

In any case, I write to you because you have given me a deadline of Sep 24, 2021 which given the new surge in covid will be difficult for me to meet. Given my past history of 4 heart attacks in as many years and near-death in ER diabetes episode, I am at acute risk for covid survival and therefore have been in near 100% home lockdown these 18 months.

The physician that performed the surgery at that time has moved on and practices in Los Angeles and I have been trying to contact him the past few days. But his hospital is seeing a new surge in covid cases and the staff difficult to reach. So, while I am making some progress, it will take a few more weeks to get him to sit down and write the statement you need. His website claims he now does more surgical heart procedures than anyone in the world today and full of reviews claiming while he is amazing and treats them it is very difficult to reach him or actually meet him expect when on the surgical table.

However, I am confident, given that I was once his star patient in his revolutionary stem cell clinical trial and my recovery from sure death helped raise another \$300M from Johnson and Johnson and more progress since then has allowed his work to be the mascot for a new \$7B direct citizen's ballot that California voters approved in 2020 for continued stem cell research state-wide, I will be able to track him down and get the statement you want.

But unfortunately, I will need that further month of time and so I write to ask for an extension of the current deadline for this document until 31st October 2021. I hope you can accommodate my request.

As for the other personal statement, I have attached that here. It states that I did not then, now or ever (including the long period of disability) authorize anyone else to act on my behalf on financial matters.

Exhibit 4

It is just taking one day at a time now for years. Thanks to covid, being unable to see my many current doctors regularly in person and only infrequent zoom patient calls, continues to cause my health to deteriorate.

Thank you for your understanding.

A handwritten signature in black ink, appearing to read 'S. Subbiah', with a long horizontal flourish extending to the right.

Subramanian Subbiah

Date: 10 Sep 2021

Exhibit 4

Appendix A

The personal statement^{IRS} required as information from me, stating I did not then (or ever) authorize anyone besides myself to oversee my financial matters, including during my health crisis.

Dated: 10 Sep 2021

Exhibit 4
Appendix A

Subramanian Subbiah
104 Elm Street
Menlo Park
CA 94025

Mr. Varghese Thomas
Appeals case Manager
IRS
Holtsville, NY

Dear Mr. Thomas

Re: Personal Statement required for the Donna F Chu and Subramanian Subbiah Income Tax Refund
Appeal for 2014

I Subramanian Subbiah (Social Security No. 024 64 1852) state that no one has ever been in the past
(Including the years of disability since my first (of 4 since) heart attack of 2013) or present authorized to
act on my behalf in financial matters.

Yours Truly,



Subramanian Subbiah

Date: 10 Sep 2021